

PUBLIC SESSION MINUTES
North Carolina State Board of CPA Examiners
February 23, 2004
1101 Oberlin Road
Raleigh, NC 27605

MEMBERS ATTENDING: O. Charlie Chewning, Jr., CPA, President; R. Stanley Vaughan, CPA, Vice President; Leonard W. Jones, CPA, Secretary-Treasurer; Norwood G. Clark, Jr., CPA; Jordan C. Harris, Jr.; and Arthur M. Winstead, Jr., CPA.

STAFF ATTENDING: Robert N. Brooks, Executive Director; J. Michael Barham, CPA; Deputy Director; Lisa R. Hearne, Manager-Communications; Ann J. Hinkle, Manager-Professional Standards; Buck Winslow, Manager-Licensing; and Noel L. Allen, Legal Counsel.

GUESTS: James T. Ahler, Executive Director, NCACPA; Tom Chenoweth, CPA, Highland Publishing Company; and Curt Lee, Past President, NCSA.

CALL TO ORDER: President Chewning called the meeting to order at 10:02 a.m.

MINUTES: The minutes of the January 20, 2004, meeting were approved as submitted.

FINANCIAL AND BUDGETARY ITEMS: The financial statements for January 2004 were accepted as submitted.

Messrs. Vaughan and Jones moved to increase the 2003-2004 fixed asset budget from \$20,000.00 to \$26,000.00. Motion passed.

Messrs. Vaughan and Winstead moved to pay off the notes payable on the Board's vehicle. Motion passed.

NATIONAL ORGANIZATION ITEMS: Messrs. Clark, Harris, and Jones reported on the NASBA CPE Conference which was held February 10-11, 2004, in Savannah, GA.

Mr. Brooks reported, on behalf of the Board staff, on the NASBA Administrators' Conference which was held February 8-10, 2004, in Savannah, GA.

STATE AND LOCAL ORGANIZATION ITEMS: Mr. Ahler requested, on behalf of the NCACPA, that the Board immediately proceed to rule-making on the ethics course requirement for licensees rather than waiting for NASBA to develop the requirement.

REPORT OF THE PROFESSIONAL STANDARDS COMMITTEE: Mr. Vaughan moved and the Board approved the following recommendations of the Committee:

200308-034 - Approve a Notice of Hearing for May 17, 2004, at 10:00 a.m.

200311-072 - Approve a Notice of Hearing for May 17, 2004, at 10:00 a.m.

200307-029 - Close the case without prejudice.

REPORT OF THE PROFESSIONAL EDUCATION AND APPLICATIONS COMMITTEE: Mr. Winstead moved and the Board approved the following recommendations of the Committee:

Transfer of Grades Applications - The following were approved:

William K. Bailey II
Jeffrey Michael Carlini
Bethany Anne Chapman
Stephen Michael McNally
Billy Jeral Philyaw
Matthew Jason Rice

Michelle P. Sanders
Lisa Russell Taylor
Richard Charles Tirrell (partial credit-LPR,
FARE, and ARE)
Shana Weatherington Barclay

Original Certificate Applications - The following were approved:

Owen James Anders
Heather Underwood Ashe
Amy Ann Aumiller
William K. Bailey II
Christopher Bruce Bergen
Casey Shull Black
Catherine McCotter Boss
William Bennett Bruff
James Allen Bullock Jr.
Lisa Kluge Cain
Jeffrey Michael Carlini
Bethany Anne Chapman
MaryEllen Coogan
Christopher Eric Courts
William Jefferson Daniel
Craig D. DeLucia
Denise Marie Ellis
Kenyatta Latriece Evans
Jennifer Myers Everhart
Kellianne Rita Forcina
Cecilia Elizabeth Gay

Susan Kristin Hale
Pamela Lovina Handy
Cindy Kay Hansen
Meredith Rae Haynes
Patricia Harris Heiderscheit
Mary Ann Helms
Kristin Turner Herring
Collin Grayson Hill
Patrick Louis Hoefling
Stella Nora Holleman
Jonathan Gerald Johnson
Desireé Christina Jordan
Michelle Styers Lawson
Seung Yong Lee
Kelly Marie Mason
Stephen Michael McNally
Kimberly Dawn Pearce
Travis A. Perry
Billy Jeral Philyaw
Elvin Joshua Pittman
Rebecca Jean Plumer

Kimberly Lynn Poindexter
Jordan John Raniszeski
Matthew Jason Rice
Kesha Renae Routh
Susan Nichole Russell
Michelle P. Sanders
Rudy Aycock Sasser
Lisa Michelle Sprouse Sawyer
James A. Shrum
Brenda Jean Bradshaw Spencer

Wendy June Spicer
Lisa Russell Taylor
Michelle Dawn Taylor
Wayne Alden Turner Jr.
George John Vrettos
Steven Lynn Walker
Shana Weatherington Barclay
Shawn Alexander Wienke
Elizabeth Lee Woodruff

Reciprocal Certificate Applications - The following were approved:

William J. Alverson III
Lynn Griffin Banks
Alyson Elizabeth Beacham
Opal Bernadette Christie
Christopher Lee Ciccone
James Richard Colosimo
Michael William Drake
James Landon Gazley
John M. Graham
David Lawrence Haines
Patricia Lynn Hedenskog
James Robert Hines

Adele Marie Jacobs-Madden
Martha R. King
Jeffrey Douglas Lawson
Allan D. Marsh
John Marshall Nashette
Michael F. Powers
Rachel LaTelle Thomas
Dawn M. Wacenske
Dean Kenneth Whitener
Rebecca Lyn Wozniak
Ke Xu
Kathryn Grace Zechman

Temporary Permits - The following temporary permits were approved by the Executive Director and ratified by the Board:

Shaun Martin Bawden T03000
John William Carney T03001
Richard Love Jenson T03002
William R. Kavanaugh T03003
Deborah A. Smink T03004

Craig Steven Smith T03005
Steven O. Swyers T03006
Roberta Lee Bishop T03007
Matthew Spencer Hewes T03008
Craig Steven Savage T03009

Reissuance of New Certificate - An application for reissuance of new certificate and consent agreement submitted by Frank Hemby Harper (#12859) was approved.

Firm Registrations - The following professional corporations, professional limited liability companies, and limited liability partnerships were approved by the Executive Director and ratified by the Board:

Scott W. Ashton CPA, P.C.

Bassett & Associates, P.A.

Collins & Kemp, PLLC
CRAVEN, LANG, ROWELL &
COMPANY, P.A.
Michael W. Drake, CPA, PLLC
JEROME N. EPPING AND ASSOCIATES,
CPAS, P.A.
Rosalee Robbins, CPA, PLLC

ESODA, Inc.
ANNETTE J. HALL, CPA, P.A.
BARRY G. HITCHNER, CPA, P.C.
McKEE MURPHY, PLLC
Jan B. Murphy, CPA, PA
Rives & Associates, LLP

CPE Matters - The Committee reviewed information provided by the individuals listed below. Both licensees indicated on their 2003-2004 renewal that they completed the 2002 CPE by 6/30/03. However they did not complete the minimum CPE requirement by 6/30/03. Staff recommended referral to the Professional Standards Committee. The Committee approved staff recommendation:

Evalyn Denise Resetar #23180
Jane Suiter Robertson #15316

Extension Requests - The Committee approved the following individuals for extension for completion of CPE until the dates noted:

Charles Gary Lanvermeier #12248 (4/30/04)
Esther Walker Pitzer #21628 (6/30/04)


The following requests were disapproved:


Michael M. Cummings #16339
Aletta M. Lane #29180
Thomas Alan Phillips #14012

ADJOURNMENT: Messrs. Vaughan and Harris moved to adjourn the meeting at 11:20 a.m. Motion passed.

Respectfully submitted:

Attested to by:


Robert N. Brooks
Executive Director


O. Charlie Chewning, Jr., CPA
President